

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael K. and Julie M. Hayes  
DOCKET NO.: 06-00267.001-R-1  
PARCEL NO.: 03-24-302-022

The parties of record before the Property Tax Appeal Board are Michael K. and Julie M. Hayes, the appellants, and the Winnebago County Board of Review.

The subject property consists of a one-story single-family frame dwelling containing 1,954 square feet of living area that was built in 1993. Amenities include a full unfinished basement, central air conditioning, a fireplace, and a 548 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted a spreadsheet detailing three suggested comparables located in close proximity to the subject. The comparables consist of one-story single-family frame dwellings that were built from 1989 to 1993. The dwellings range in size from 1,721 to 1,878 square feet of living area. Two comparables are reported to have partial finished basements while one comparable has an unfinished basement. Other features include central air conditioning, one fireplace, and two or three-car garages. The comparables have improvement assessments ranging from \$43,742 to \$47,381 or from \$24.87 to \$25.42 per square foot of living area. The appellants indicated the subject property has an improvement assessment of \$50,327 or \$28.42 per square foot of living area based on the dwelling containing 1,771 square feet of living area. Based on this evidence, the appellants requested a reduction in the subject property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$65,217 was disclosed. In support of the subject's assessment, the board of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Winnebago County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,890
IMPR.:	\$	50,327
TOTAL:	\$	65,217

Subject only to the State multiplier as applicable.

review submitted the subject's property record card, photographs, and a spreadsheet detailing three suggested assessment comparables that are located in close proximity to the subject. One comparable was also utilized by the appellants. The comparables consist of one-story single-family frame dwellings that were built in 1991 or 1992. Two comparables have partial finished basements while one comparable has an unfinished basement. Other features include central air conditioning, a fireplace, and garages ranging in size from 616 to 792 square feet. The comparables have improvement assessments ranging from \$47,381 to \$56,922 or from \$25.23 to \$30.75 per square foot of living area. The subject property has an improvement assessment of \$50,327 or \$25.76 per square foot of living area based on the subject dwelling containing 1,954 square feet of living area. The subject's property record card contains a schematic drawing of the subject dwelling depicting 1,954 square feet of living area using exterior measurements. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

First, the Property Tax Appeal Board finds the best and only evidence of the subject dwelling's size is the schematic drawing contained on its property record card. This documentation depicts the subject dwelling as containing 1,934 square feet of living area. Thus, the Board finds the subject dwelling contains 1,934 square feet of living area.

The main thrust of the appellants' argument is unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The parties submitted five suggested assessment comparables for the Board's consideration. The Board finds both parties' comparables are similar to the subject in age, size, style, location and amenities, with some minor variances. They have improvement assessments ranging from \$43,742 to \$56,922 or from \$24.87 to \$30.75 per square foot of living area. The subject

property is slightly newer than four of the comparables and is the largest dwelling contained in this record. It has an improvement assessment of \$50,327 or \$25.76 per square foot of living area, which falls at the lower end of the range established by the most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Therefore, no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants failed to prove by clear and convincing evidence the subject property is inequitably assessed.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.